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**Patrick Maley**  
*Deputy Director*  
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*Operations*  
**Susan Kreh Beck**  
*Associate State Director*  
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### MEMORANDUM

May 26, 2020

**TO:** Executive Directors  
Provider Board Chairpersons  
Qualified Private Providers

**FROM:**  Kevin Yacobi, CIA, CGAP, CBM, CFS, CRMA  
Director of Internal Audit

**SUBJECT:** Summaries of Certified Public Accountants' Findings, Audited Financial Statements and Reports on Applying Agreed Upon Procedures, for FY2019

Attached in summary format are findings from the FY2019 Certified Public Accountants' (CPAs') reports. The summary format includes findings contained in reports as required by DDSN directive "275-04-DD, Procedures for Implementation of DDSN Provider Audit Policy for DSN Boards" and 275-06-DD, Procedures for Implementation of DDSN Audit Policy for Contracted Service Providers". We have separated the findings into two reports: Consumer Funds and Administrative.

We have deleted references to specific organizations, and are distributing the findings for informational purposes. It is our hope that you will use the summary report of findings as an organizational tool to enhance the management of your agency. We also hope this will assist you in reviewing findings with the relevant area of management at your facilities. Please share this document with your external auditor, management and your Board of Directors.

We issue these reports in order to make the provider network aware of any concerns that were found and to ensure, if similar findings are occurring at your organization, corrective action can be taken.

Please call if you need further information about any of the findings.

#### Enclosures

**cc:** Ms. Mary Poole  
DDSN Commission Members  
Mr. Pat Maley  
Ms. Susan Kreh Beck  
Mr. Rufus Britt  
Mr. Chris Clark